

## Message Text

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ACTION L-03

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UNCLAS GENEVA 4681

E.O. 11652: N/A  
TAGS: ETEL, AORG, WHO, UN  
SUBJECT: UN PRACTICE ON REIMBURSING EMPLOYEES FOR US TAXES ON  
LUMP SUM WITHDRAWALS

1. THE WHO POSITION ON THIS QUESTION CONTINUES TO BE  
THAT SET OUT IN ITS NOTE TO CCAQ DATED SEPTEMBER 6, 1972,  
WHICH IS QUOTED IN FULL IN THE PARAGRAPHS WHICH FOLLOW:

QUOTE IN CONNECTION WITH A CLAIM FROM A WHO STAFF MEMBER  
FOR REIMBURSEMENT OF TAX PAID ON THE DIFFERENCE BETWEEN  
THE AMOUNT OF THE FULL LUMP SUM UNJSPF (REPEAT UNJSPF) BENEFIT AND  
THE AMOUNT OF THE STAFF MEMBER'S CONTRIBUTION ON THE  
GROUNDS, INTER ALIA, THAT THE UNITED NATIONS FOLLOWS  
SUCH A PRACTICE, THE ORGANIZATION HAS CAREFULLY REVIEWED  
THE ENTIRE MATTER OF TAX REIMBURSEMENT IT HAS COME  
TO THE CONCLUSION THAT IT DOES NOT HAVE THE AUTHORITY  
TO REIMBURSE TAX ON SUCH PAYMENTS, NOR ON ANY OTHER  
BENEFITS RECEIVED BY STAFF DIRECTLY FROM THE UNJSPF.

2. QUOTE. THESE ARE TWO BASIC POINTS INVOLVED. THE  
FIRST IS THAT PAYMENTS TO STAFF BY THE UNJSPF ARE NOT  
CONSIDERED AS BEING AN EMOLUMENT RECEIVED FROM THE  
ORGANIZATION, AND WHO'S AUTHORITY TO REIMBURSE TAXES TO  
STAFF HAS ALWAYS BEEN LIMITED TO TAXES PAYABLE ON  
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INCOME OR EMOLUMENTS "RECEIVED FROM WHO." THE SECOND  
POINT IS THAT TAX EXEMPTION ON RETIREMENT BENEFITS  
IS NOT INCLUDED IN THE CONVENTION ON PRIVILEGES AND  
IMMUNITIES. THE SUB-COMMITTEE ON PRIVILEGES AND  
IMMUNITIES OF THE SIXTH COMMITTEE OF THE GENERAL ASSEMBLY  
AT ITS FIRST SESSION DECIDED THAT NO PROVISION TO EXEMPT STAFF  
OF THE UN FROM TAX ON RETIREMENT AND ANALOGOUS BENEFITS

SHOULD BE INCLUDED IN THE GENERAL CONVENTION ON PRIVILEGES AND IMMUNITIES. THEY ALSO DECIDED THAT SUCH DECISION WAS TAKEN WITHOUT PREJUDICE TO THE QUESTION BEING TAKEN UP AND CONSIDERED AT A LATER STAGE. TO THE BEST OF OUR KNOWLEDGE NO SUCH FURTHER CONSIDERATION HAS BEEN GIVEN TO THE MATTER.

3. QUOTE. WHO, THEREFORE, CONSIDERS THAT BOTH LEGALLY AND AS A QUESTION OF PRINCIPLE, TAXES SHOULD NOT BE REIMBURSED ON ANY PAYMENTS RECEIVED BY STAFF FROM THE UNJSPF AND IS INTERESTED TO KNOW WHAT ARE THE PRACTICES IN THE OTHER ORGANIZATIONS. THIS MATTER IS SUBMITTED FOR CONSIDERATION BY CCAQ BECAUSE OF ITS FUNDAMENTAL IMPORTANCE OF TREATING ALL STAFF OF THE UN SYSTEM EQUITABLY, QUITE APART FROM THE FINANCIAL CONSEQUENCES TO THE ORGANIZATIONS AND THE STAFF, SHOULD ANY ORGANIZATION ALLOW TAXES TO BE REIMBURSED TO LUMP SUM WITHDRAWALS OR ANY OTHER BENEFITS FROM THE UNJSPF. WHO FEELS THAT IT IS ESSENTIAL TO ATTEMPT TO SECURE AGREEMENT ON UNIFORM PRACTICES IN THIS MATTER, AND IN THE ABSENCE OF SUCH UNIFORMITY THERE IS EVERY LIKELIHOOD THAT CLAIMS WILL BE MADE AND THAT REFUSAL TO MEET THEM WILL LEAD TO APPEAL CASES. UNQUOTE. SORENSON

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## Message Attributes

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**TAGS:** ETEL, AORG, AFIN, US, WHO, UN  
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